

2018

**CERTIFICATE**

To the Clerk of Anderson County, State of Kansas  
We, the undersigned, officers of

**City of Westphalia**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and  
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit for 2018		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	34,496	13,847
Debt Service	10-113			
Library	12-1220			
Special Highway		8	10,895	
Sewer		8	44,819	
Non-Budgeted Funds		9		
<b>Totals</b>		xxxxxx	90,210	13,847
Election Required - Review HB2088 Template.				County Clerk's Use Only
Budget Summary		10		634,439
Neighborhood Revitalization				Nov 1, 2017 Total Assessed Valuation

Assisted by:  
Carolyn Brock

Address:  
612 SW Terrace Ave  
Topeka, KS 66611-1216  
Email:  
brockck@sbcglobal.net

Date Attested: , 2017

Julie Heck  
County Clerk

Merlin Casper Mayor  
Dorothy Cameron City Clerk  
Alice Nolan Council member  
Carol Meckling Council member  
Donna E. Menden Council member

Governing Body

Computation to Determine Limit for 2018

Base Levy

City of Westphalia

1) Total Tax Levy Amount (Dollars) In 2017 (From 2017 Budget - Certificate Page)	13,617
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0
3) Net Tax Levy (Base)	<u>13,617</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%	191
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	
5) Value of New Improvements (From June 15th County Clerk Valuation Document)	0
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	11,999
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	10,211
Increase in Total Personal Property Valuations (cannot be less than zero)	1,788
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	57
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
10) Total Assessed Value of Adjustments	<u>1,845</u>
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	634,439
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.29%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	40
14) Total Percentage Adjustments	<u>230</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service In 2018 Budget (From 2018 Budget - Certificate Page)	
Less: Property Tax Revenues Spent on Debt Service In 2017 Budget (From 2017 Budget - Certificate Page)	
Difference	0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have Incurred prior to July 1, 2016)	
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget	

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense in 2018 Budget

0

0

0

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

0

0

0

23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

0

0

0

Total Increased Tax Revenue Adjustment

0

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision

0

26) Total Computed Tax Levy

13,847

City of Westphalia

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	13,617	2,516	33	34	77	9
Debt Service						
Library						
TOTAL	13,617	2,516	33	34	77	9

County Treas Motor Vehicle Estimate

2,516

County Treas Recreational Vehicle Estimate

33

County Treas 16/20M Vehicle Estimate

34

County Treas Commercial Vehicle Tax Estimate

77

County Treas Watercraft Tax Estimate

9

Motor Vehicle Factor

0.18477

Recreational Vehicle Factor

0.00242

16/20 Vehicle Factor

0.00250

Commercial Vehicle Factor

0.00565

Watercraft Factor

0.00066

City of Westphalia

2018

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Special Highway	3,146	-	-	12-1,119
General	Capital Improv.	-	-	-	12-1,118
	<b>Totals</b>	3,146	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	3,146	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt Obligation:	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
Sewer	11/14/1999	11/17/2039	3.25	182,000	133,200	May/Nov	Nov	4,329	4,000	4,200	4,100
Total G.O. Bonds Revenue Bonds:					133,200			4,329	4,000	4,200	4,100
Total Revenue Bonds Other:					0			0	0	0	0
Total Other					0			0	0	0	0
Total Indebtedness					133,200			4,329	4,000	4,200	4,100



City of Westphalia

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,549	2,297	3,265
Receipts:			
Ad Valorem Tax	12,977	13,617	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,239	2,211	2,516
Recreational Vehicle Tax	30	25	33
16/20M Vehicle Tax	57	41	34
Commercial Vehicle Tax			77
Watercraft Tax		8	9
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
1/1/16 Cash Adjustment	6,040		
Compensating Use Tax	1,111	1,249	1,200
Local Sales Tax	8,219	8,500	8,500
Franchise Tax	2,879	3,196	3,200
Dividends	420	506	500
Reimbursement for Utilities	1,151	1,200	1,200
CMB Fees	100	100	100
Interest on Idle Funds	10	15	15
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>35,233</b>	<b>30,668</b>	<b>17,384</b>
<b>Resources Available:</b>	<b>37,782</b>	<b>32,965</b>	<b>20,649</b>
Expenditures:			
Salaries & Wages	4,070	4,500	4,500
Employee Benefits	1,055	1,500	1,500
Utilities	8,175	8,500	8,500
Dues	423	250	400
Mowing	2,221	2,500	2,500
Insurance	3,517	3,750	3,750
Supplies	627	1,000	1,000
Maintenance	846	1,000	1,000
Professional Fees		500	500
Street Maintenance	10,673	3,000	7,646
Capital Improvement	342	2,200	2,200
Transfer to Capital Improvements Reserve			
Transfer to Special Highway	3,146		
Miscellaneous	390	1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,485</b>	<b>29,700</b>	<b>34,496</b>
Unencumbered Cash Balance Dec 31	2,297	3,265	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	33,471	31,664	34,496
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	34,496
		Tax Required	13,847
	Delinquent Comp Rate:	0.0%	0
	Amount of 2017 Ad Valorem Tax		13,847



City of Westphalia

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	5,726	2,405	6,655
Receipts:			
State of Kansas Gas Tax	4,192	4,250	4,240
County Transfers Gas		0	0
Transfer from General	3,146		
Interest on Idle Funds	14		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,352</b>	<b>4,250</b>	<b>4,240</b>
<b>Resources Available:</b>	<b>13,078</b>	<b>6,655</b>	<b>10,895</b>
Expenditures:			
Street Repair and Maint	10,673		10,895
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,673</b>	<b>0</b>	<b>10,895</b>
Unencumbered Cash Balance Dec 31	2,405	6,655	0
2016/2017/2018 Budget Authority Amount:	4,230	9,796	10,895

See Tab A

Adopted Budget Sewer	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	50,567	55,033	22,219
Receipts:			
Charges to Customers	18,312	22,500	22,500
Interest on Idle Funds	91	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>18,403</b>	<b>22,600</b>	<b>22,600</b>
<b>Resources Available:</b>	<b>68,970</b>	<b>77,633</b>	<b>44,819</b>
Expenditures:			
Salaries & Wages	3,722	3,800	3,800
Employee Benefits	505	700	700
Operations			
KDHE	185	185	200
Lab Fees	705	800	1,000
Repairs		5,000	5,000
Supplies	254	2,000	2,000
Insurance	210	600	600
Attorney Fees		1,000	1,000
Bond-Principal	6,128	4,000	4,100
Bond-Interest	2,228	4,329	4,200
Lagoon Draeged		33,000	
Capital Outlay			22,219
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>13,937</b>	<b>55,414</b>	<b>44,819</b>
Unencumbered Cash Balance Dec 31	55,033	22,219	0
2016/2017/2018 Budget Authority Amount:	57,821	73,349	44,819

## NON-BUDGETED FUNDS

(Only the actual budget year for 2016 is to be shown)

## Non-Budgeted Funds

[illegible][illegible]

**\*\* Note:** These two block figures should agree.

2018

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Westphalia**  
will meet on August 14, 2017 at 6:30 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	35,485	21.901	29,700	22.286	34,496	13,847	21.826
Special Highway	10,673				10,895		
Sewer	13,937		55,414		44,819		
Reserves							
Totals	60,095	21.901	85,114	22.286	90,210	13,847	21.826
Less: Transfers	3,146		0		0		
Net Expenditure	56,949		85,114		90,210		
Total Tax Levied	13,429		13,617		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	613,174		611,481		634,439		

Outstanding Indebtedness,  
January 1,

	2015
G.O. Bonds	140,700
Lease Purchase Principal	0
Total	140,700

	2016
G.O. Bonds	137,100
Lease Purchase Principal	0
Total	137,100

	2017
G.O. Bonds	133,200
Lease Purchase Principal	0
Total	133,200

\*Tax rates are expressed in mills

Dorothy Cameron  
City Official Title: Clerk

NOTICE OF BUDGET HEARING

2018

The governing body of  
City of El Paso  
 All meet on August 14, 2017 at 8:30 PM in City Hall for the purpose of hearing and  
 assessing objections of taxpayers relating to the proposed use of all funds and the amount of all various taxes.  
 Detailed budget information is available at City Hall and is also available at the hearing.  
**BUDGET SUMMARY**  
 Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 All Valuation Tax remains the maximum limits of the 2018 body of.  
 Estimated tax rate is subject to change depending on the final tax and valuation.

FUND	For Year Actual for 2018		Current Year Estimate for 2017		Proposed Budget for 2018	
	Expenditure	Act's Tax Rate	Expenditure	Act's Tax Rate	Budget Authority for Expenditures	Amount of 2017 Estimate Tax Rate
General	31,813	21.961	33,786	21.184	33,019	21.838
Special Highway	12,207				12,207	
Water	11,617		11,617		41,117	
Police						
Fire	62,883	21.961	63,114	22.041	63,114	21.838
Other Services	3,148		8		8	
Not Expenditure	15,462		15,411		20,221	
Total Tax Levied	11,426		11,017		20,221	
Amount Valuation	21,111		611,017		634,439	
Outstanding Indebtedness						
January 1,	21,111		22,4		22,4	
G.O. Bonds	1,01,700		177,000		177,000	
State Purchase Refunded	8		8		8	
Total	128,929		199,422		199,422	
*Tax rates are expressed in mills						

Respectfully,  
 City Council 12th Year